



Transfer Pricing Series

Transfer pricing and the associated risks are becoming more and more a boardroom issue for multinational groups as countries are looking to secure their share of tax revenue in cross border business transactions. These risks are becoming unavoidable as intra-group arrangements become more transparent globally to revenue authorities around the globe through transfer pricing documentation such as local files, master files and country by country reports. This will expose multinationals to a range of questions from tax authorities, controversy risks and higher tax liabilities. This publication series highlights how transfer pricing considerations should be reflected in commercial and legal arrangements and ways to manage potential transfer pricing disputes.

ISSUES

Revised Guidance on the Application of the Transactional Profit Split Method: practical considerations for global trading

17 JUL 2018

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